

TJ Maxx Is Now Open at Beltway Plaza Mall

by Altoria Bell Ross

Margaret and daughter Missy Berg of Riverdale got to Beltway Plaza Mall at 6:45 a.m. for it; Jeanette Armstrong drove from Washington, D.C., for it. Clarice Devosier of Hyattsville came because she says it makes a difference. It was the opening of T.J. Maxx at Beltway Plaza on May 18.

Mayor Emmett Jordan, Councilmembers Konrad Herling, Leta Mach, Silke Pope and Edward Putens joined new T.J. Maxx employees and about 100 shoppers early Sunday morning for the ribbon cutting ceremony and store opening.

"This is fabulous," Mayor Jordan said. "It is a great day for Greenbelt for jobs and quality shopping."

T.J. Maxx hired about 60 employees for full-time and part-time positions, said Brittany Welch of T.J. Maxx media relations. She also said when T.J. Maxx opens new stores it looks for areas with the right mix of characteristics, which can include families with children, home ownership, thriving retail areas and locations where shoppers are fashion-conscious, yet value-conscious.

In celebration of its new Greenbelt location, T.J. Maxx presented a \$5,000 donation to Family Crisis Center of Prince George's County.

After the presentation, Missy Berg who was first in line cut the ribbon, upon which Pharrell Williams' Happy blared through the loud speakers as store personnel handed out red and white T.J. Maxx shopping bags. Shoppers used those bags to hold the red fortune cookies, candy and water store employees handed out from a table at the entrance.

While shoppers lined up for the treats, a woman and her male companion ran straight into the store bypassing the line screaming, "I love T.J. Maxx."

Armstrong and Devosier both agreed. Armstrong said she liked the quality of the merchandise, Devosier, the prices.

MVA Holiday Closing

The Maryland Motor Vehicle Administration (MVA) will close its full-service and express offices on Friday, May 23 through Monday, May 26 in observance of the Memorial Day Holiday. All Vehicle Emissions Inspection program (VEIP) stations will also be closed. For more information go to www.mva.maryland.gov.

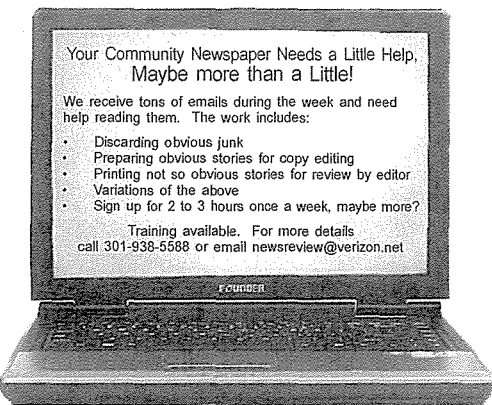


PHOTOS BY TONY ALLEN



Above, T.J. Maxx opening at Beltway Plaza.

At left, shoppers file into the new T.J. Maxx



Lecture Examines Flesh-Eating Plants

The U.S. Botanic Garden will host a free lecture on Saturday, May 24 from 10:30 a.m. to noon on The Fascinating World of Carnivorous Plants, by Todd Brethauer, science education volunteer.

More than 700 plant species can capture and digest insects and other small animals in nutrient-poor soils.

Get hints on how to keep carnivorous plants healthy and happy at home. Discover which was a favorite of President Thomas Jefferson and which carnivorous plant was used by the surgeons in General George Washington's Revolutionary War Army.

Pre-registration is required; visit www.usbg.gov to register.

Montpelier Class Explores Yoga

Celebrate National Fitness Month and the art of yoga on Saturday, May 24 at 11 a.m. Enjoy an hour-long free yoga class in the beautiful galleries of Montpelier Arts Center. Bring a yoga mat and wear comfortable clothes. After the class explore the art exhibitions in the galleries or the grounds of Montpelier.

For more information call 301-377-7800; TTY 301-490-2329.



CITY OF GREENBELT NOTICE OF A PROPOSED REAL PROPERTY TAX INCREASE

The City Council of the City of Greenbelt proposes to increase real property taxes.

1. For the tax year beginning July 1, 2014, the estimated real property assessable base will increase by 2.2%, from \$1,753,228,385 to \$1,792,069,972.
2. If the City of Greenbelt maintains the current tax rate of \$0.805 per \$100 of assessment, real property tax revenues will increase by 2.2%, resulting in \$312,675 of new real property tax revenues.
3. In order to fully offset the effect of increasing assessments, the real property tax rate should be reduced to \$0.7876, the constant yield tax rate.
4. The City is considering not reducing its real property tax rate enough to fully offset increasing assessments. The City proposes to adopt a real property tax rate of \$0.805 per \$100 of assessment. This tax rate is 2.2% higher than the constant yield tax rate and will generate \$312,675 in additional property tax revenues.

A public hearing on the proposed real property tax increase will be held at 8 p.m. on Wednesday, June 4, 2014, in the City Council Room, Municipal Building, 25 Crescent Road, Greenbelt, MD 20770.

The hearing is open to the public, and public testimony is encouraged.

Persons with questions regarding this hearing may call the City Clerk at 301-474-8000 for further information.

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 COUNTY COUNCIL ★ 4th DISTRICT

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BY AUTHORITY: FRIENDS OF TURNER, ANITA G. TURNER, TREASURER



State of Maryland

DEPARTMENT OF ASSESSMENTS AND TAXATION

Office of the Director

MARTIN O'MALLEY
Governor

ROBERT E. YOUNG
Director

February 14, 2014

MEMORANDUM

To: All Municipal Taxing Authorities

From: Robert E. Young, Director

Re: 2014/15 Constant Yield Tax Rate - Instructions



The Department of Assessments and Taxation is charged with administering the Constant Yield Tax Rate law. The law is found in two separate sections of the Tax-Property Article, §§ 2-205 and 6-308. The latter section contains the provisions that must be followed by taxing authorities. We are here to answer your questions and assist you in complying with this law.

Municipal corporations may set any tax rate for personal property without regard to the constant yield tax rate process. However, failure to comply with the constant yield tax rate law could have serious consequences for your jurisdiction. If the notice requirements are not fulfilled, the Department must notify the Attorney General who has required jurisdictions to lower their real property tax rates.

Concept

The constant yield tax rate is calculated by the Department for each taxing authority in the State. It represents the real property tax rate for the coming tax year that will generate the same amount of revenue that was generated during the current tax year. As assessments increase, the constant yield tax rate decreases. Implicit in this concept is the idea that *a tax rate at or below the existing tax rate is a tax increase if it is higher than the constant yield tax rate*. When a taxing authority plans to impose a real property tax rate that is higher than the constant yield tax rate, it must advertise the tax increase and hold a public hearing. If the taxing authority plans to set a real property tax rate at the current level, but above the constant yield tax rate, it must be advertised and a hearing must be held.

For the upcoming tax year, the assessable base of some taxing authorities has decreased. Therefore, the Constant Yield Tax Rate for those jurisdictions will actually be higher than the property tax rate for the current year. However, the legal requirements for adopting a tax rate above the Constant Yield Tax Rate remain the same. Accordingly, any taxing authority that is proposing a tax rate above the Constant Yield Tax Rate must comply with the enclosed instructions.

If the taxing authority plans to set a real property tax rate that is equal to or less than the Constant Yield Tax Rate, then the Constant Yield Tax Rate statute **does not** require a notice or a hearing.

Procedures

The law establishes very strict procedures governing the advertisement and the public hearing. Further, the law requires that the Department of Assessments and Taxation monitor the advertising and hearing process and report to the Attorney General any apparent violations. In the past, violations have resulted in jurisdictions being ordered to reduce the tax rate after tax bills had been issued. To avoid violating the law, you must comply with the following procedures:

1. **Notice or Advertisement (2 options):** (1) Mail the proper notice to each real property taxpayer who resides in your jurisdiction; or (2) place an advertisement in a newspaper of general circulation in your jurisdiction. If you want to mail the notice to each resident, please contact the Department for prior approval and guidance.
2. **Form of the Notice or Advertisement:** The language is specified word for word in the statute. An ad that deviates from the statutory requirements does not meet the requirements of the law and will be referred to the Attorney General for action. A sample notice with instructions and calculations for the arithmetic (Form CYTR #3) are included in this package. The wording in the statute is required and may not be modified. No part of this notice may be omitted. Additional language consistent with the intent of the law will be permitted (e.g. information regarding access to the hearing for the disabled). *Additional language designed to recast a tax rate in excess of the constant yield tax rate as anything other than a tax increase is contrary to the intent of the constant yield tax rate law and is not acceptable. It does not matter whether the additional language is within or outside the border of the required notice.* In order to minimize your advertising costs and avoid needless litigation, please use only the language required by law. If you have any question about the acceptability of additional language, contact Cynthia Barkley at the address on the following page.

If you are using the same tax rate as last year, please note that the percentage change in Section 1 and Section 2 of the advertisement will be the same but may be different than Section 4. Even though the calculations for the new real property tax revenues generated in Section 2 and Section 4 will vary due to rounding, please use the figure from Section 2 in both sections. Please use whole dollars in the advertisement and round to one decimal place in the percent changes.

We will gladly review any advertisement prior to publication. The advertisement will be checked for any errors in the text and calculations, and any additional language will be reviewed. If you wish, we will write your advertisement for you if you furnish us with your proposed tax rate(s). We will attempt to get the advertisement back to you by the next work day. Whenever possible, you will receive a response from us the same day we receive it. Please contact Cynthia Barkley for additional information.

3. **Style and Placement of the Advertisement:** The ad must be at least 1/8th of a page with 12 point type. The notice must not be placed on pages with legal notices or classified advertisements. The headline must be in bold face with all capital letters. The text of the advertisement must be in regular face with mixed case letters. Be sure to emphasize these requirements with the newspaper. The sample notice enclosed shows the correct form for the advertisement.

All Municipal Taxing Authorities

February 14, 2014

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4. **Timing of the Advertisement and Hearing:** The hearing must be held on or after the 7th day and on or before the 21st day after the notice is published. Do not count the day of the notice or advertisement, but count the day of the hearing and all intervening calendar days, including Saturdays, Sundays, and holidays. This means that the advertisement must appear between one and three weeks before the hearing. The hearing must be held on or before June 17th before the date required by law for imposition of the property tax. This means that the absolute latest the advertisement can be published is June 10th for a June 17th hearing.
5. **Reporting to the Department:** The taxing authority must provide a copy of the *entire* newspaper page that carried the notice or evidence that the notice was mailed to each property taxpayer. A photocopy of the newspaper page or just the advertisement itself are not acceptable. Please use the enclosed Form CYTR #2. This must be sent to the Department within 15 days of the date of the advertisement. We strongly recommend that you send the Department a copy of the notice as soon as it is published, especially if the Department has not reviewed the advertisement prior to publication. We review all advertisements as soon as they are received so that if the advertisement does not conform to the law you may have time to republish it and hold a new hearing before the June 17th deadline. Failure to properly report to the Department is noncompliance that must be referred to the Attorney General.
6. **Setting the Rate:** The real property tax rate must be set at the constant yield tax rate hearing, or at a later time if the day, time, and location the tax rate will be set is announced at the hearing. The personal property tax rate can be set at any time consistent with law.

Enclosed is the Constant Yield Tax Rate Certification (Form CYTR #1) which shows the constant yield tax rate and the associated steps in its calculation for your jurisdiction. Personal property is not part of the constant yield tax rate calculation.

Please remember that the constant yield tax rate uses an estimate of assessable real property made in February, several months before tax rates are typically set. Every effort is made to provide reliable estimates of revenue for the upcoming year. However, these estimates may be affected by subsequent reductions in assessments by the local Property Tax Assessment Appeal Board or the Maryland Tax Court for certain properties. The Department issues revised estimates on a county basis in late March which may be obtained by contacting this office or from our web site at www.dat.state.md.us/sdatweb/stats.

Questions or Problems:

Cynthia Barkley, Special Assistant
State of Maryland, Department of Assessments and Taxation
301 West Preston Street, Room 808
Baltimore, Maryland 21201
Phone: (410) 767-4884
Fax: (410) 333-5873
Email: cbarkley@dat.state.md.us

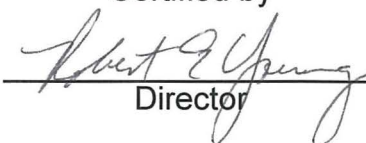
Enclosures: Sample Notice
Form CYTR #1 (Constant Yield Tax Rate Certification)
Form CYTR #2 (Reporting Form)
Form CYTR #3 (Advertisement Calculation Instructions)

2014 Constant Yield Tax Rate Certification

Taxing authority: **Greenbelt
in Prince George's County**

1	1-Jul-2013	Gross assessable real property base	\$	1,766,026,436
2	1-Jul-2013	Homestead Tax Credit	-	12,798,051
3	1-Jul-2013	Net assessable real property base		1,753,228,385
4	1-Jul-2013	Actual local tax rate (per \$100)	x	0.8050
5	1-Jul-2013	Potential revenue	\$	14,113,488
6	1-Jul-2014	Estimated assessable base	\$	1,831,140,698
7	1-Jan-2014	Half year new construction	-	0
8	1-Jul-2014	Estimated full year new construction*	-	0
9	1-Jul-2014	Estimated abatements and deletions**	-	39,070,726
10	1-Jul-2014	Net assessable real property base	\$	1,792,069,972
11	1-Jul-2013	Potential revenue	\$	14,113,488
12	1-Jul-2014	Net assessable real property base	÷	1,792,069,972
13	1-Jul-2014	Constant yield tax rate	\$	0.7876

Certified by


Director

* Includes one-quarter year new construction where applicable.

** Actual + estimated as of July 1, 2014, including Homestead Tax Credit.

CYTR #1